

of the Treasury, prior to thirty days after the close of such session or January 1, 1940, whichever date is later, to transfer from its account in the Unemployment Trust Fund to the railroad unemployment insurance account in the Unemployment Trust Fund an amount equal to such State's 'liquidating amount,' or both; and (2) had not made provision for financing the administration of its unemployment-compensation law during the period with respect to which grants therefor under section 302 of the Social Security Act [section 502 of Title 42, The Public Health and Welfare] are required under section 13 of the Railroad Unemployment Insurance Act [this section] to be withheld by the Social Security Board, notwithstanding the provisions of section 13(d) of the Railroad Unemployment Insurance Act, the Social Security Board shall not begin to withhold from certification to the Secretary of the Treasury for payment to such State the amounts determined by it pursuant to section 302 of the Social Security Act [section 502 of Title 42] and to certify to the Secretary of the Treasury for payment into the railroad unemployment-insurance account the amount so withheld from such State, as provided in section 13 of the Railroad Unemployment Insurance Act [this section], until after the thirtieth day after the close of such State's first regular or special session of its legislature which begins after the date of enactment of this act and after the Social Security Board finds that such State had not, by the thirtieth day after the close of such legislative session, authorized and directed the Secretary of the Treasury to transfer from such State's account in the Unemployment Trust Fund to the railroad unemployment insurance account in the Unemployment Trust Fund such State's 'preliminary amount' plus interest thereon at 2½ per centum per annum from the date the amount thereof is determined by the Social Security Board, and such State's 'liquidating amount' plus interest thereon at 2½ per centum per annum from the date the amount thereof is determined by the Social Security Board. Notwithstanding the provisions of section 13(e) of the Railroad Unemployment Insurance Act [this section], any withdrawal by such State from its account in the Unemployment Trust Fund for purposes other than the payment of compensation of the whole or any part of amounts so withheld from certification with respect to such State pursuant to this act shall be deemed to constitute a breach of the conditions set forth in sections 303(a)(5) of the Social Security Act [section 503 of Title 42] and 1603(a)(4) of the Internal Revenue Code [section 1603 of former Title 26, Internal Revenue Code of 1939]. The terms 'preliminary amount' and 'liquidating amount', as used herein, shall have the meanings defined in section 13 of the Railroad Unemployment Insurance Act [this section]."

#### KENTUCKY

Act Oct. 26, 1945, ch. 434, 59 Stat. 550, as amended by Reorg. Plan No. 2 of 1946, § 4, eff. July 16, 1946, 11 F.R. 7873, 60 Stat. 1095, provided that \$1,260,000 should constitute the total amount withheld by the Federal Security Administrator under subsec. (d) of this section for payment for the administration of Kentucky's Unemployment Compensation Law, KRS 341.010-341.990.

#### § 363a. Refunds of State unemployment contributions by employees; amount; application period; definitions

(a) Notwithstanding any other provision of law, in any case where an employee amount (as hereinafter defined) was paid from a State unemployment fund to the Unemployment Trust Fund, an aggregate amount equal thereto shall be paid from the Unemployment Trust Fund, as refunds, to employees who paid into the State fund the contributions upon which such payment into the Unemployment Trust Fund was based, except that in case any such employee is

deceased, payment shall be made to his estate; and the payment so made in the case of any employee shall be in proportion to the contributions paid by such employee into the State fund: *Provided*, That payment in any such case shall be made only if application therefor is made to the Railroad Retirement Board within two years after August 2, 1946.

(b) As used in this section—

(1) The term "employee amount" means any amount paid from a State unemployment fund to the Unemployment Trust Fund which would not have been required to be paid, under the provisions of section 363(c) of this title, if said section had not required payment of amounts based on contributions collected from employees.

(2) The term "Unemployment Trust Fund" means the fund established by section 1104 of title 42.

(3) The term "employees" has the same meaning as in the Railroad Unemployment Insurance Act [45 U.S.C. 351 et seq.].

(Aug. 2, 1946, ch. 743, 60 Stat. 806; Aug. 6, 1947, ch. 509, 61 Stat. 793.)

#### REFERENCES IN TEXT

The Railroad Unemployment Insurance Act, referred to in subsec. (b)(3), is act June 25, 1938, ch. 680, 52 Stat. 1094, as amended, which is classified principally to this chapter. For complete classification of this Act to the Code, see section 367 of this title and Tables.

#### CODIFICATION

Section was not enacted as a part of the Railroad Unemployment Insurance Act which comprises this chapter.

#### AMENDMENTS

1947—Subsec. (a). Act Aug. 6, 1947, extended time for application for refund from twelve months to two years after Aug. 2, 1946.

#### § 364. District of Columbia account, transfer of funds to railroad unemployment insurance account

The Secretary of the Treasury is authorized and directed to transfer from the account of the District of Columbia in the unemployment trust fund to the railroad unemployment insurance account in the unemployment trust fund, an amount equal to the "preliminary amount" and an amount equal to the "liquidating amount", whenever such amounts, respectively, have been determined, with respect to the District of Columbia, pursuant to section 363 of this title.

(June 25, 1938, ch. 680, § 14(b), 52 Stat. 1113.)

#### § 365. Omitted

#### CODIFICATION

Section, acts June 25, 1938, ch. 680, § 15, 52 Stat. 1113; June 20, 1939, ch. 227, § 19, 53 Stat. 844, related to transitional provisions occurring before July 1, 1939.

#### § 366. Separability

If any provision of this chapter or the application thereof to any person or circumstance is held invalid, the application of such provision to other persons or circumstances, and the remainder of this chapter shall not be affected thereby.

(June 25, 1938, ch. 680, §16, 52 Stat. 1113.)

**§ 366a. Effect of Internal Revenue Code**

The provisions of the Railroad Unemployment Insurance Act, as herein amended, shall be in full force and effect notwithstanding the enactment of the Internal Revenue Code.

(June 20, 1939, ch. 227, §22, 53 Stat. 848.)

REFERENCES IN TEXT

The Railroad Unemployment Insurance Act, referred to in text, is act June 25, 1938, ch. 680, 52 Stat. 1094, as amended, which is classified principally to this chapter. For complete classification of this Act to the Code, see section 367 of this title and Tables.

The Internal Revenue Code, referred to in text, probably means the Internal Revenue Code of 1939, which was classified to former Title 26, Internal Revenue Code, and was generally repealed by section 7851 of the Internal Revenue Code of 1986, Title 26.

CODIFICATION

Section was not enacted as a part of the Railroad Unemployment Insurance Act which comprises this chapter.

**§ 367. Short title**

This chapter may be cited as the “Railroad Unemployment Insurance Act”.

(June 25, 1938, ch. 680, §17, 52 Stat. 1113.)

CODIFICATION

Another section 17 of Act June 25, 1938, was classified to section 368 of this title prior to repeal by Pub. L. 104-251, §5(c), Oct. 9, 1996, 110 Stat. 3165.

SHORT TITLE OF 1996 AMENDMENT

Pub. L. 104-251, §1, Oct. 9, 1996, 110 Stat. 3161, provided that: “This Act [amending section 352 of this title, repealing section 368 of this title, and enacting provisions set out as a note under section 352 of this title] may be cited as the ‘Railroad Unemployment Insurance Amendments Act of 1996’.”

SHORT TITLE OF 1988 AMENDMENT

Pub. L. 100-647, title VII, §7001, Nov. 10, 1988, 102 Stat. 3757, provided that: “This title [enacting section 369 of this title, amending sections 231, 231a, 231e, 351 to 355, 358, 360, 361, and 362 of this title and sections 3321, 3322, 6157, 6201, 6317, 6513, and 6601 of Title 26, Internal Revenue Code, omitting section 3323 of Title 26, enacting provisions set out as notes under sections 231, 231a, 351 to 353, 355, and 358 of this title and section 3321 of Title 26, and amending provisions set out as notes under section 231n of this title] may be cited as the ‘Railroad Unemployment Insurance and Retirement Improvement Act of 1988’.”

**§ 368. Repealed. Pub. L. 104-251, §5(c), Oct. 9, 1996, 110 Stat. 3165**

Section, act June 25, 1938, ch. 680, §17, as added Mar. 24, 1983, Pub. L. 98-8, title I, §102(a), 97 Stat. 32; amended Nov. 30, 1983, Pub. L. 98-181, title II, §2005(a), 97 Stat. 1298, related to payment of supplemental employment benefits.

Another section 17 of act June 25, 1938, is classified to section 367 of this title.

**§ 369. Annual report**

On or before July 1 of 1989, and of each calendar year thereafter, the Railroad Retirement Board shall submit to the Congress a report on the financial status of the railroad unemploy-

ment insurance system under various economic and employment assumptions. Such report shall include any recommendation for financing changes which might be advisable, including any adjustment the Railroad Retirement Board recommends regarding the rates of employer contributions.

(Pub. L. 100-647, title VII, §7105, Nov. 10, 1988, 102 Stat. 3772.)

CODIFICATION

Section was enacted as part of the Railroad Unemployment Insurance and Retirement Improvement Act of 1988 and also as part of the Technical and Miscellaneous Revenue Act of 1988, and not as part of the Railroad Unemployment Insurance Act which comprises this chapter.

**CHAPTER 12—TEMPORARY RAILROAD UNEMPLOYMENT INSURANCE PROGRAM**

Sec.

401. Payment of compensation; eligibility; duration; maximum aggregate amount payable; duplication of benefits; application of railroad unemployment insurance provisions.
402. Exchange of information between Secretary of Labor and Railroad Retirement Board.
403. Appropriation to railroad unemployment insurance account; transfer and repayment of funds; interest.
404. Temporary increase in employers' contribution rate.

**§ 401. Payment of compensation; eligibility; duration; maximum aggregate amount payable; duplication of benefits; application of railroad unemployment insurance provisions**

An employee as defined in the Railroad Unemployment Insurance Act [45 U.S.C. 351 et seq.] who has, after June 30, 1960, and before April 1, 1962, exhausted (within the meaning prescribed by the Railroad Retirement Board by regulation) his right to unemployment benefits under the Railroad Unemployment Insurance Act, shall be paid unemployment benefits in accordance otherwise with the provisions of such Act for days of unemployment, not exceeding sixty-five, and not exceeding in the aggregate, an amount equal to 50 per centum of the total amount of unemployment benefits which were payable to him in the benefit year in which he last exhausted his rights before making his first claim under this chapter, which occur in registration periods, as defined in the Railroad Unemployment Insurance Act, beginning on or after the fifteenth day after the date of enactment of the Temporary Extended Unemployment Compensation Act of 1961 [March 24, 1961], and before April 1, 1962, and which would not be days with respect to which he would be held entitled otherwise to receive unemployment benefits under the Railroad Unemployment Insurance Act: *Provided*, That an employee entitled under this section to benefits for a day before April 1, 1962, may receive such benefits for days in registration periods which begin before July 1, 1962: *Provided further*, That payment of benefits otherwise provided for in this chapter shall not be made with respect to any individual for any day of unemployment to the extent that such payment, when added to the sum of the benefits under the Railroad Unemployment In-